IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 9TH FEBRUARY 2007 / 20TH MAGHA 1928

WP(C).No. 31025 of 2006(R)

PETITIONER:

N.T.PAPPA AMMAL,
W/O.RAMANUJA REDDIAR, SUBBAYYA BHAVAN,
THAMARAKULAM, KOLLAM.

BY ADV. SRI.S.SANTHOSH KUMAR

RESPONDENTS:
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1. **THE SALES TAX OFFICER,**
   CHATHANNOOR, KOLLAM.

2. **THE TAHSILDAR (RR),**
   KOLLAM.

3. **R.SUBBAIAH REDDIAR, RAJ BHAVAN,**
   PAIKADA ROAD, KOLLAM.

BY ADV. SRI.S.VINODKUMAR for R3
BY GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 09/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: **COPY OF ASSESSMENT ORDER DTD. 22/09/2004 OF THE 1ST RESPONDENT.**

EXT.P2: **COPY OF THE APPEAL DTD. 20/11/2006 FILED BY THE 3RD RESPONDENT.**

EXT.P3: **COPY OF R.R. SALE NOTICE NO.D8-652/2005 AND D8-653/2005 DTD. 19/10/2006 OF THE 2ND RESPONDENT.**

/TRUE COPY/

Kss

K.BALAKRISHNAN NAIR, J.

WP(C).No.31025 of 2006-R

Dated this the 9th day of February, 2007.

JUDGMENT

The petitioner was a surety who executed a security bond for granting sales tax registration to Sri.S.S.R. Rajagopala Reddiar. Ext.P1 is the assessment of sales tax made against the said Sri.S.S.R.Rajagopala Reddiar for the year 2000-01. For collecting the amount due under the said order, Ext. P3 revenue recovery notice was issued, not withstanding the pendency of Ext.P2 appeal. The assessee died. The above appeal is filed by the son of the assessee. Ext.P3 notice is issued to the petitioner as the assessee is no more. This writ petition is filed challenging Ext.P3. While so, the petitioner submits, Ext.P2 appeal is allowed on 31-1-2007. In view of the above position, the writ petition is closed. The petitioner may move the first respondent for appropriate relief on the basis of the appellate order. On production of a copy of this judgment, the said respondent shall release Rs.18,000/- (Rupees eighteen thousand only) paid by her pursuant to the interim order of this court, within one month.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,

MS JUDGE.